

GUIDELINES FOR COMPLETING FORM W-9

The purpose of a W9 is to verify your Tax ID# with the IRS. Please make sure you fill out the W9 properly.

Line 1

You should complete the W9 for your business **or** as an individual (if applicable). Line 1 should match the legal name on your tax return for the business or the individual that is applying for the grant.

Please note: if you have applied for a grant for your business, put the legal business name that matches your tax return on this line.

You must enter one of the following on this line; **do not leave this line blank**. Please read the below options carefully.

- a) **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.
- b) **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.
- c) **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.
- d) **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

Line 2

If you file your taxes as an individual, but you also have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2. (*Your legal business name must be entered on Line 1.*)

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. **Check only one box** on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4

Fill in if applicable.

Line 5 and 6

Reflect address. Physical address is preferred over PO Box.

Part I. Taxpayer Identification Number (TIN) – Enter your TIN in the appropriate box. Enter **either** a Social Security Number (SSN) or an Employer Identification Number (EIN). **Do not complete both boxes.**

If you are an individual owner, enter your SSN. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a partnership or multi-member LLC or a corporation or LLC electing corporate status, enter your EIN. Below is a list from the IRS for additional reference.

What Name and Number To Give the Requester	
For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

Part II Certification

Please sign and date the W9.